

2011

Business Taxes
& Incentives
in
Youngstown-Warren, Ohio



Business Taxes and Incentives in Youngstown-Warren, Ohio MSA

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Ohio Business Taxes Introduction

Ohio's business taxes have gone through a dramatic transformation intended to make the Buckeye State a friendlier place to do business. Key changes include the replacement of the corporate franchise tax with a broad-base low-rate commercial activity tax and the elimination of the tangible personal property tax.

In addition to the recent restructuring of the tax system, Ohio also offers a number of incentives to attract new businesses and encourage business expansion. These incentives are administered by the Ohio Department of Development, in coordination with other state and local agencies. More can be learned by visiting the business.ohio.gov Web site.

TAX REFORM:

In 2009, the tax rate on machinery, equipment, furniture, fixtures and inventory, dropped to zero, eliminating the tax for most businesses, and making Ohio just one of ten states without a general tax on the tangible personal property of business.

Ohio also phased out the corporation franchise tax which was based on net profits or net worth. As a partial replacement for these two taxes, the state instituted the commercial activity tax (CAT) which represents a 0.26 percent tax on gross receipts in excess of \$1 million for nearly all businesses conducting operations in Ohio, whether located in or out of the state.

Because no guide can anticipate all the circumstances of all business taxpayers, this document should be used only as a reference, but this should give you a general understanding of Ohio's tax as it applies to business in Ohio. At the end of each section we have included the appropriate offices in the Ohio Department of Taxation and other sources which can provide more specific information.

Commercial Activity Tax

In General

The commercial activity tax (CAT) is a tax imposed on the privilege of doing business in Ohio. It is not a tax on transactions, unlike the sales tax. The tax is measured by Ohio gross receipts and is paid either quarterly or annually by most businesses, located both in Ohio and outside Ohio, that operate in Ohio. It replaces the corporation franchise tax and the tangible personal property tax. The CAT was enacted in 2005 and became effective July 1, 2005.

Tax Paid By

The CAT is paid by any business with taxable gross receipts of \$150,000 or more in a calendar year. This includes sole proprietors, partnerships, or corporations, as well as service providers such as medical professionals, attorneys, and accountants, and persons engaged in the sale or rental of any type of property.

The tax also applies to out of state businesses that either:

- (a) have more than \$500,000 in taxable gross receipts in Ohio;
- (b) have more than \$50,000 in real or personal property in Ohio;
- (c) expend more than \$50,000 in payroll for work in Ohio; or
- (d) have more than 25 percent of their property, payroll, or gross receipts in Ohio.

There are a limited number of exceptions to the CAT, namely nonprofit organizations; financial institutions; insurance companies; affiliates of financial institutions and insurance companies; dealers in intangibles; and certain receipts by public utilities that are subject to the public utility excise tax.

There is also an exception for distribution centers whose annual costs for goods shipped into their facility equal or exceed \$500 million and that ship at least 50 percent of those goods out of state. However, qualified distribution centers are subject to a \$100,000 annual fee. Sales of motor fuel are included in gross receipts.

Base and Rates

The base of the CAT is gross receipts, which is defined as the total amount realized, without deduction for the cost of goods sold or other expenses incurred, from activities that contribute to the production of gross income. Examples are sales; performance of services; and rentals or leases. The calculation for gross receipts is based on what the taxpayer is required to use for federal income tax purposes, i.e., accrual or cash basis.

Businesses with annual gross receipts of \$150,000 or less are not subject to the CAT. Annual gross receipts from \$150,001 - \$1.0 million are subject to a minimum \$150 tax (the minimum tax for the first tax period was \$75).

For gross receipts over \$1.0 million, the permanent rate of the CAT is 0.26 percent.

Credits

The following credits are allowed against CAT liability beginning July 1, 2008:

- JOB CREATION CREDIT. This includes companies that contract with an unrelated third party to build a new headquarters and make other significant capital investment, subject to three conditions:
 - (i) the initial term of the lease with the developer must be at least 20 years;
 - (ii) the total term of the lease must be at least twice the term of the tax credit; and
 - (iii) the headquarters must be part of a mixed use development – for offices, research and development, retail, or a hotel – and must include at least two of these uses. A second provision effective July 1, 2007, allows business that are eligible for this credit and are organized as pass-through entities (such as partnerships, S corporations, and limited liability companies) to irrevocably elect to apply the credit against either the entity's CAT liability or the income tax liability of the entity's owners.

- JOB RETENTION CREDIT. Effective July 1, 2007, a business that is eligible for this credit and is organized as a pass-through entity (such as partnerships, S corporations, and limited liability companies) can irrevocably elect to apply the credit against either the entity's CAT liability or the income tax liability of the entity's owners.
- CREDIT FOR QUALIFIED RESEARCH EXPENSES.
- CREDIT FOR RESEARCH AND DEVELOPMENT LOAN PAYMENTS.

For Further Information

Ohio Department of Taxation
Commercial Activity Tax Division
P.O. Box 16158
Columbus, OH 43216-6158
Phone: (888) 722-8829 (CAT Division)
Fax: (614) 644-9641

Or:

Any Taxpayer Service Center (see listing at the end of this publication)
E-mail from **tax.ohio.gov**

Motor Vehicle Fuel Use Tax

In General

Owners or lessees of trucks, truck-trailers, and tractor-trailers in excess of 26,000 pounds gross vehicle weight that use the public highways of Ohio are required to pay excise taxes equivalent to the amount of the state motor fuel tax on fuel consumed in Ohio or pay an excise tax (equal to the state motor fuel tax rate) on the difference between the amount of fuel purchased in Ohio and the amount of fuel consumed in Ohio.

Permits Required For

- Trucks with three or more axles,
- commercial tractors with two or more axles, and
- two axle trucks which have a gross vehicle weight exceeding 26,000 pounds

The permit, which is the International Fuel Tax Agreement (IFTA) license, may be acquired by the owner, lessee, or lessor. There is no fee for the permits or license.

Tax Paid By

IFTA permit holders.

Base and Rates

A tax is levied on all gallons of fuel consumed on Ohio's highways equal to the regular motor vehicle fuel rate in effect during the period. The current motor fuel use tax rate is 28 cents per gallon. The tax is imposed on all loaded and unloaded miles including those traveled on the Ohio Turnpike. Tax due may be offset by purchasing tax-paid fuel in Ohio.

For Further Information

Ohio Department of Taxation
Fuel Use Tax
P. O. Box 530
Columbus, OH 43216-0530
Phone: (614) 466-3410
Fax: (614) 752-8644

Motor Vehicle License Tax

In General

The state imposes an annual license tax on motor vehicles operating on the public highways of Ohio. The rate is \$34.50 for passenger cars with various rates on other types of vehicles. In addition, counties, townships, and municipalities may levy a permissive tax on license fees, in the amount of \$5 per levy, and never to exceed a total of \$20. A \$3.50 administrative fee for each registration application is also charged by the deputy registrars in Ohio counties.

Tax Paid By

Owners of commercial and noncommercial motor vehicles operated on public roads or highways in Ohio. This includes automobiles, motorcycles, tractors, buses, semi-trailers, trucks, and trailers.

Base and Rates

Vehicle type and annual rate:

| | |
|--|---------|
| - Passenger cars | \$34.50 |
| - House vehicle/moped | \$24.50 |
| - Motorcycles | \$28.50 |
| - House trailers, travel trailers | \$24.50 |
| - Transit buses | \$26.50 |
| - Noncommercial trucks (no more than ¾ ton) and motor homes | \$49.50 |
| - Noncommercial trucks (more than ¾ ton and less than one ton) | \$84.50 |

The registration fees shown above do not include permissive (local) taxes which vary based on the taxing district of the customer. Permissive tax cannot exceed \$20 per vehicle and may be prorated, by law, by 50 percent if registering for less than six months.

- **Commercial trucks and tractors:** Rates vary between several weight classes depending on the gross weight of the vehicle. For example, for vehicles with a gross weight under 2,001 lbs., the tax is \$75. For vehicles with a gross weight between 78,001-80,000 lbs., the tax is \$1,370.
- **Commercial trailer and semi-trailer:** \$39.50
- **Non-commercial trailers:** Rates vary between several weight classes depending on the unladen weight of the vehicle. For example, for vehicles with an unladen weight of no more than 3,000 lbs., the tax ranges from \$16 to \$42.
- **Commercial buses:** Rates vary between several weight classes depending on the gross weight of the vehicle. For example, for vehicles with a gross weight under 2,001 lbs., the rate is \$21. For vehicles with a gross weight between 78,001-80,000 lbs., the tax is \$1,641.
- **Farm trucks:** Rates vary between several weight classes depending on the unladen weight of the vehicle. For example, for vehicles with an unladen weight between 2,901-3,000 lbs., the tax is \$31. For vehicles between 10,001-10,100 lbs. unladen weight, the tax is \$138.25.

Registration Procedures

Motor vehicles must be registered annually with the Registrar of the Bureau of Motor Vehicles (BMV) or the appointed deputy registrars in each county. Business owners who sell or otherwise dispose of a vehicle registered to a business are responsible for ensuring that the title of the vehicle is properly transferred.

For Further Information

Registrar of Bureau of Motor Vehicles
P.O. Box 16520
Columbus, OH 43216-6520
Phone: (614) 752-7500 Or:
E-mail from **bmv.ohio.gov** (select "Contact Us")
Deputy Registrars located in each county

For information on Registering a Commercial Vehicle for Interstate Operation
IRP Processing Center
2222 Dividend Drive
Columbus, OH 43228-3808
Phone: (614) 777-8400 or (800) 477-0007

Municipal Income Taxes

In General

Cities and villages in Ohio are permitted by law to levy an income tax on wages, salaries, and other compensation received by:

- residents of the municipality and by nonresidents working in the municipality; and
- business income resulting from activities in the municipality.
- Local exchange telephone companies and electric light companies — including electric companies and certain marketers and brokers of electricity — are also subject to the municipal income tax.

The Department of Taxation offers an online tool, **The Finder**, (www.tax.ohio.gov) to assist business and individual taxpayers in identifying the correct taxing district. When any Ohio address is entered, **The Finder** provides the correct location and rates for sales and use tax, school district income tax, and municipal income tax.

Tax Paid By

Employers who are located in a municipality levying an income tax must withhold taxes from wages and salaries paid to employees, and can withhold taxes from wages and salaries paid to employees who reside in a municipality levying an income tax. Withholding payments are usually made on a monthly or quarterly basis to the local taxing authority.

Base and Rates

Base:

Municipal income taxes are generally applied to the following:

- all wages, salaries, commissions, and other compensation received by residents of the municipality;
- wages, salaries, commissions, and other compensation received by nonresidents for work performed in the municipality; and
- the net profits attributable to activities in the municipality by incorporated or unincorporated businesses.

The business apportions its income to the municipality based on its property, payroll, and sales within the municipality compared to its property, payroll, and sales outside the municipality. Partial or full credit may be given to individual resident taxpayers who pay municipal income taxes to a different municipality where they are employed.

Beginning July 1, 2007, a municipality is prohibited from requiring a company to withhold municipal income taxes from sickness or accident disability payments. The liability of the recipient, however, remains unchanged. Compensation paid to employees within a United States Air Force base is exempted from municipal income tax, effective Aug. 1, 2007, unless the employee is a resident of the municipality.

Rates:

The tax rate must be uniform within a municipality, but rates vary among municipalities since they are determined locally. Rates ranged from 0.30 percent to 3.00 percent. See listing by municipality in Appendix.

For Further Information

The municipality where the residence, employment, or business is located.

Real Property Tax

In General

Real property, or real estate, which includes land and improvements to land (buildings, etc.) is subject to property tax in Ohio. The taxable value of real estate is 35 percent of market value, except for land devoted exclusively to commercial agriculture. The average effective tax rate on business real property for taxable year 2008, the most recent year for which data is available, was 64.03 mills.

Tax Paid By

Owners of real property not specifically exempt.

Base and Rates

The tax rates applied to the taxable value of real estate are determined locally and vary with the location of the property. See listing by municipality in Appendix.

Under state law, all real estate tax bills are reduced by 10 percent (except for real property used in a business activity). Taxes on a homestead (owner-occupied dwelling of one acre or less) are reduced by an additional 2.5 percent. The 2.5 percent rollback is generally not available to businesses (commercial property) because it only applies to property used as an individual's primary residence.

Real estate tax bills for residential, agricultural, commercial, and other types of property are also reduced by the application of reduction factors whenever property is reappraised or values are updated; therefore, tax bills do not rise as rapidly as property values unless the voters approve additional tax millage.

Exemptions/Credits:

As an economic development tool, local political subdivisions or districts may offer real property tax abatements for a period of years to businesses that locate within their subdivisions. Another tool is tax increment financing within a targeted area, in which some portion of the property tax resulting from an increase in values due to improvements made to property is dedicated to infrastructure improvements in the targeted area.

For Further Information

County auditor where the property is located.

| | | |
|-------------------|--------------|--|
| Columbiana County | 330-424-9515 | www.columbianacntyauditor.org |
| Mahoning County | 330-740-2010 | www.mahoningcountyoh.gov |
| Trumbull County | 330-675-2420 | www.co.auditor.trumbull.oh.us |

Real Property Tax Calculation:

| | | Example |
|--|---|-------------|
| Land and Buildings | | |
| Starting Point | Market Value (cost) of land and buildings | \$1,000,000 |
| Less | Exempt property ^a | 0 |
| Equals | Market Value of Taxable Property | \$1,000,000 |
| Multiply by | Assessment percentage | 35% |
| Equals | Taxable Value | \$350,000 |
| Multiply by | Tax Rate (see listing in Appendix) ^b | 64.25 mills |
| Equals | Tax on Land and Building | \$22,488 |
| ^a – Exempt property may include incentive agreements in enterprise zones or community reinvestment areas. | | |
| ^b – Average 2007 statewide rate is assumed. Actual rate depends on location of facility. | | |

Real Estate Transfer Tax

In General

Sellers of real estate must pay a fee to the county auditor of 0.1 percent of the value of the property sold or transferred, also referred to as the real estate conveyance fee. Counties may also levy an additional fee on such transfers.

Tax Paid By

Owners of real estate selling or transferring the property to others.

Base and Rates

The transfer tax is levied on the face value (either the selling price or estimated selling price) of the property. The statewide rate – revenue from which goes to the county where the property is sold – is 0.1 percent (one dollar per thousand dollars of value). A county may also impose an additional permissive levy of up to 0.3 percent (up to three dollars per thousand dollars of value).

Individuals who purchase residential rental property in counties with populations over 200,000 are required to register contact information with the county auditor within 60 days of the property transfer.

For Further Information

County auditor where the property is located.

Columbiana County 330-424-9515 www.columbianacntyauditor.org

Mahoning County 330-740-2010 www.mahoningcountyoh.gov

Trumbull County 330-675-2420 www.co.auditor.trumbull.oh.us

Sales and Use Taxes

In General

Ohio sales tax applies to the retail sale, lease, and rental of tangible personal property as well as the sale of selected services in Ohio. The Ohio use tax applies to the storage, use, or consumption of tangible personal property in Ohio – or the receipt of the benefit of selected services in Ohio – if sales tax was not paid to the vendor or seller. The state sales and use tax rate is 5.5 percent. Counties and regional transit authorities may levy additional local sales and use taxes.

The Department of Taxation offers an online tool, **The Finder**, at tax.ohio.gov, to assist business and individual taxpayers in identifying the correct taxing district. When any Ohio address is entered, **The Finder** provides the correct location and rates for sales and use tax, school district income tax, and municipal income tax.

Tax Paid By

Retailers:

The sales tax is collected from customers and remitted to the state by:

- retailers (vendors) located in Ohio that make taxable retail sales.
- sellers having substantial nexus with Ohio, or who are voluntarily registered with Ohio, that make taxable retail sales from outside of Ohio for use in Ohio.
- vendors providing selected services to consumers in Ohio.

All Businesses:

Companies using, storing, or consuming tangible personal property in Ohio or receiving services subject to the sales tax or use tax must pay the proper tax if the tax was not paid to the vendor or seller. Companies purchasing items or services on which only the state tax was paid to the seller are subject to the additional county and/or transit authority taxes if those items or services are in an area where the county and/or transit taxes are in effect. Some businesses may be authorized to pay the tax on their purchases directly to the state if the taxability of the purchases cannot be determined at the time of purchase. Such businesses would apply for a direct pay permit and file returns on a monthly or quarterly basis.

Base and Rates

The sales tax applies to all retail sales, leases, and rentals of tangible personal property unless specifically exempted. The tax also applies to the rental of hotel rooms by transient guests, the fabrication of tangible personal property, and the provision of warranty, maintenance, or service contracts for tangible personal property. In addition, the following services are taxable:

- repairs of tangible personal property.
- installation of tangible personal property.
- fabrication of tangible personal property.
- storage of tangible personal property.
- washing (except coin-operated), waxing, polishing, and painting of motor vehicles.
- laundry and dry cleaning services.
- specified telecommunications services.
- automatic data processing, computer, and electronic information services for business use.
- landscaping and lawn care services.
- private investigation and security services.
- building maintenance and janitorial services.
- employment services.
- employment placement services.
- exterminating services.
- personal care services.
- physical fitness facility service.
- recreation and sports club service.
- satellite broadcasting services.
- snow removal services.
- transportation of persons by motor vehicle or aircraft entirely within this state.
- motor vehicle towing services.

- Electronic publishing services

The use tax applies to tangible personal property purchased, leased, or rented outside Ohio for use, storage, or consumption in the state and the benefit received in Ohio of the services listed above.

The state sales and use tax rate is 5.5 percent. In addition, counties may levy a “piggyback” tax of up to 1.5 percent. Regional transit authorities may levy a tax of up to 1.5 percent.

As of July 1, 2007, permissive sales taxes were levied in all of Ohio’s 88 counties and by seven transit authorities. Rates change periodically and are posted to the department Web site at tax.ohio.gov.

Some of the major exemptions from the sales and use tax include:

- the sale of food for off-premises consumption,
- purchases of food with food stamps,
- motor vehicle fuel upon which the fuel excise tax has been paid,
- drugs that may be dispensed only pursuant to a prescription,
- and sales to the federal government, state government, and Ohio’s political subdivisions.

Tangible personal property is exempt:

- if used primarily in a manufacturing operation,
- if used directly in the production of tangible personal property for sale by mining or farming,
- or if used directly in the rendition of a public utility service.

Filing Procedures

New Companies Establishing an Account:

All businesses engaged in sales or service and liable for sales and use taxes are required to register with the Department of Taxation prior to obtaining a vendor’s license and filing a return.

- Retailers (vendors) with a fixed place of business in Ohio must apply for a vendor’s license (ST 1) with the county auditor of the county in which the business will be located, the Department of Taxation, or the **Ohio Business Gateway**.
- Businesses providing taxable services (see **Base and Rates**) apply for a service vendor’s license with the Department of Taxation or **Ohio Business Gateway**. There is a \$25 application fee for this license.
- Retailers who sell based on orders received by telephone or mail and deliver the merchandise to the consumer must apply for a delivery vendor license with the Department of Taxation or the Business Gateway.
- Vendors making retail sales from a stock of goods in counties where they have no fixed place of business must apply for a transient vendor license with the Department of Taxation or the Business Gateway. There is a \$25 application fee for each of these licenses.
- Sellers outside of Ohio engaged in the business of selling in Ohio must register (UT 1000) with the Department of Taxation or the Business Gateway (no fee).
- Consumers of taxable goods and services on which no sales tax was charged should register for a consumer’s use tax account (UT 1008).

Applications for all types of registration are available on the department’s Web site, tax.ohio.gov (look under “Ohio Taxes,” select “Sales and Use,” then click on “License and Filing Requirements”).

Find forms at tax.ohio.gov or call (800) 282-1782.

For Further Information

New Businesses:
Ohio Department of Taxation
Central Registration
P. O. Box 1090
Columbus, OH 43216-1090
Phone: (888) 405-4039
(Business Taxpayer Assistance)

Other inquiries:
Ohio Department of Taxation
Sales and Use Tax
P.O. Box 530
Columbus, OH 43216-0530
Phone: (614) 466-7351

Or:
Any Taxpayer Service Center
(see listing at the end of this publication)
E-mail from tax.ohio.gov (select “Contact Us”)

Unemployment Compensation Contributions

In General

Employers of one or more workers may be required to make payments, called contributions, on wages paid to employees. These payments support Ohio's system of unemployment compensation benefits.

Contributions Paid By

Employers falling into any of the following categories must make unemployment fund contributions:

- regular employment - employ at least one worker in some portion of a day in each of 20 different weeks during the current or preceding calendar year (it need not be the same employee); or pay \$1,500 or more in wages during any calendar quarter of the current or preceding year.
- agricultural employment - workers are covered when the business employs ten or more workers for some portion of a day in each of 20 different weeks during the current or preceding calendar year; or when the employer pays \$20,000 or more in cash remunerations in any calendar quarter during the current or preceding year.
- domestic employment - workers are covered when their employer pays at least \$1,000 in cash wages in any calendar quarter of the current or preceding year.
- nonprofit organizations - employ four or more workers for some portion of a day in each of 20 different weeks during the current or preceding year.
- employers subject to the federal unemployment and training act (FUTA) in either the current or preceding year.
- employers that acquire a trade or business from an employer who was subject to the Ohio law.

The following types of workers are not covered by this tax:

- family members (spouse, parents, or children under 18 years of age) not employed by a corporation.
- workers paid solely by commissions and not covered under federal law.
- newspaper and news carriers under 18 years of age.
- independent contractors meeting certain requirements.

Base and Rates

Employers must make contributions on the first \$9,000 of each covered employee's wages. The contribution rate for new employers in 2011 is 2.7 percent, except employers engaged in the construction industry. The rate for new employers engaged in construction is 6.4 percent for 2011. Employers pay this rate until they have made contributions long enough to qualify for an experience rate. Experience rates vary yearly, depending on the ratio of the employer's balance in the unemployment fund to the average annual payroll and several other factors. Experience rates for 2011 vary from 0.7 percent to 9.6 percent.

Additional information is available in the unemployment compensation section of the Ohio Department of Job and Family Service's Web site, jfs.ohio.gov/ouc/uctax.

For Further Information

Ohio Department of Job and Family Services
Contribution Section
P.O. Box 182404
Columbus, OH 43218-2404
Phone: (614) 466-2319

Workers' Compensation Premiums

In General

All employers must pay premiums unless granted the privilege of self-insurance for liabilities associated with work-related accidents. To qualify as a self-insuring employer, an employer must meet requirements established by law. More information on self-insurance may be obtained by contacting the Ohio Bureau of Workers' Compensation (BWC) at (800) OHIOBWC (or (800) 644-6292), or visiting www.ohiobwc.com.

Premiums and Coverage

Employers make premium payments and may not deduct the premiums from an employee's wages. Employers also may not ask an employee to give up the right to workers' compensation benefits.

Premium payments are based on the employer's payroll and type of business.

Sponsoring organizations may provide coverage for apprentice, pre-apprentice, and similar specified training programs. Domestic workers, such as gardeners and housekeeper laborers (employed to work in or around the home) need to be covered when they earn \$160 or more from one employer during a calendar quarter. A calendar quarter is any consecutive 13-week period during a year.

Premium Rates

The Ohio Revised Code requires BWC to classify industries according to classifications established by the National Council on Compensation Insurance (NCCI). Each separate industry classification has its own basic premium rate. The cost of claims in each industry classification and not just an employer's own experience determines rates. Employers with greater than \$8,000 in expected losses are experience rated.

Acquiring Coverage

Ohio law requires every employer with one or more employees to obtain workers' compensation coverage.

Coverage Exceptions

Workers' compensation is optional for ministers, officers of family farm corporations, sole proprietors and partners, and an individual incorporated as a corporation (with no employees).

For Further Information

Ohio Bureau of Workers' Compensation
30 W. Spring Street
Columbus, OH 43215-2256
Phone: (800) OHIOBWC (or (800) 644-6292)

Tax Incentives Summary

Lucrative project incentives are available to qualifying firms expanding or locating in metropolitan Youngstown-Warren, Ohio. The Regional Chamber will work with you to determine eligibility for, explain and secure the incentive programs highlighted below.

All information presented is intended to provide a general overview of incentive programs, as all programs are subject to change. For actual project eligibility and specifics, contact the Youngstown/Warren Regional Chamber.

Ohio Job Creation Tax Credit (JCTC): A refundable Commercial Activity Tax credit, the JCTC is based on the percentage of state income tax paid by new employees. The maximum rate and term of the credit is 75% for 10 years although approved projects generally range from 30-50% for three to six years. The JCTC requires that a business create at least 25 new full-time positions with average wage of all new employees at least 150 percent of the federal minimum wage. Special eligibility provisions apply for companies that create as few as 10 new full time jobs.

Ohio Job Retention Tax Credit (JRTC): Provides commercial activity or state income tax credit for businesses that retain at least 500 full-time employees and significantly invest in a project site in Ohio. The program is used exclusively for large-scale capital investment.

Ohio Research & Development Investment Tax Credit: This non-refundable commercial activity tax credit is for increased expenses of qualified companies undertaking research and development activities in Ohio. The amount of credit is based on 7 percent of the qualified research expenses and subject to additional conditions.

Technology Investment Tax Credit: Provides a tax credit for investing in small, Ohio-based technology companies. Up to 25% of the investment may be claimed against personal income or commercial activity tax. Restrictions on investment criteria apply.

Research and Development Sales Tax Exemption: Provides an exemption from state and county sales tax for companies that purchase equipment for research and development activities.

Manufacturing Machinery & Equipment Sales Tax Exemption: Machinery, equipment, supplies and fuel purchased and used primarily in a manufacturing operation to produce tangible personal property for sales are exempt from state and county sales tax.

Warehouse Machinery & Equipment Sales Tax Exemption: This credit provides an exemption from state and county sales tax for companies that purchase eligible warehousing equipment. This includes machinery and equipment used primarily (51 percent) in storing, transporting, mailing or handling inventory in a warehouse or distribution center, if the inventory is primarily distributed outside Ohio.

Enterprise Zones (EZ): Companies that locate in Youngstown-Warren EZ areas could be eligible for tax abatements on investments in real property (i.e. building construction/expansion/renovation) and/or taxed tangible personal property. The maximum allowable tax abatement is either 60 percent or 75 percent depending on location (to exceed 60%/75% requires school board approval). The maximum abatement term is 10 years, beyond 10 years up to 15 years requires school board approval.

Community Reinvestment Area (CRA): Designated Youngstown-Warren, Ohio, CRAs provide real-property tax exemptions for companies constructing or renovating a facility. Up to 100 percent of the value of building improvements/construction may be exempt from real property taxes for a maximum 15 years.

Ohio Historic Preservation Tax Credit: The Ohio Historic Preservation Tax Credit program provides a tax credit for the rehabilitation expenses to owners of historically significant buildings.

Ohio Job Creation Tax Credit

Program Description

Provides a Commercial Activity Tax (CAT) credit for businesses that expand or locate in Ohio. The tax credit is based on the state income tax withheld by the taxpayer for new jobs created as a result of new business investment in Ohio.

Rate/Terms

- Ohio Tax Credit Authority determines eligibility and terms. Company must consult with ODOD representative prior to submitting an application and before project starts.
- Business must demonstrate to the Authority that the tax credit is a major factor in its decision to go forward with the project.
- Approved projects generally range between 25% and 55% tax credit for a period of five to seven years.

Benefits

Refundable commercial activity or income tax credits that minimize expenditures to encourage business expansion and/or location projects in Ohio.

Eligibility

Businesses that create at least 25 net new full-time positions at a facility in Ohio and pay a minimum of 150% of federal minimum wage. In special circumstances, a company could create as few as 10 new full-time positions paying at least 400% of the federal minimum wage.

Eligible projects

Eligible projects, as established by the Authority, include headquarter, manufacturing, science and technology, research and development, distribution, and certain types of service projects. Retail projects and lower paying service projects are not eligible.

All projects must meet these 10 criteria in order to be eligible:

1. The potential taxpayer commits to create at least 10 full-time equivalent employees paying wages of at least 175% of the federal minimum wage (or \$12.69/hour) and generating at least \$660,000 in total annual payroll during the first three years of project operations. The taxpayer is expected to maintain that level of committed payroll. The payroll threshold will increase if federal minimum wage (\$7.25) increases. The payroll amount of \$660,000 equals 175% of the federal minimum wage for 25 full-time equivalent employees.
 - If the unadjusted employment rate within the county of the project site is greater than 7% at the time the Authority approves the tax credit, then the potential JCTC grantee may only be required to maintain an average hourly wage of 150% of the federal minimum wage (or \$10.88) for all new employment positions for the entirety of the tax credit term generating at least \$660,000 in total annual payroll during the first three years of project operations.
2. The potential JCTC grantee must commit to maintain the level of proposed new payroll for the term of the tax credit and maintain operations at the project site for the post-term reporting period.
3. If the project involves an expansion or consolidation of an existing Ohio facility, the potential JCTC grantee must commit to retaining on an annual basis its baseline payroll. Baseline payroll is the aggregate wages paid to employees, not including fringe benefits, at the project site for the 12 months preceding approval of the project by the Tax Credit Authority.
4. The project must involve a fixed-asset investment in land, building, machinery/equipment and/or infrastructure improvements.
5. The taxpayer must demonstrate to the state, through its financial statements and sources and uses of funds, that it is economically sound and possesses the financial ability to complete the required capital investment.
6. The potential JCTC grantee must demonstrate that the tax credit is a "major factor" in its decision to expand or locate in Ohio. If a project starts prior to Authority approval, the JCTC will not be

considered a major factor in the taxpayers decision. Accordingly, the project must not have started, i.e., construction begun at the site or project publicly announced as planned for the project site, prior to approval by the Authority. Payroll generated prior to the approval by the Authority cannot be counted as eligible new payroll for the purpose of the tax credit.

7. Service-oriented projects must demonstrate that at least 51 percent of the project site-attributable sales or revenues attributable to the project are generated from buyers located outside Ohio.
8. Intrastate relocation projects are generally ineligible to receive JCTC assistance unless a formal determination is made by the Director of Development that the legislative authority of the negatively impacted county, township, or municipal corporation has been notified of the relocation by the potential taxpayer. The notice must include: the number of full-time equivalent employees that will be relocated; payroll attributed to the relocated employees; and the business reason for the move. The taxpayer must also send a copy of the notice to the Tax Credit Authority.
9. The local community in which a project is located must provide a letter of support for the project.
10. The potential taxpayer must maintain operations at the project site for the greater of (a) the term of the credit plus three years or (b) 7 years.

JCTC Calculation

Tax Credit Value = (Income tax base revenue – baseline income tax revenue) X tax credit percentage

Where *baseline income tax revenue (BITR)* means *aggregate income tax revenue (ITR)* withheld at the project site over the 12 months immediately preceding the date the Authority approves the project, multiplied by the 'Pay Increase Factor'

The *Pay Increase Factor (PIF)* means one plus the numeric figure determined by the Authority to annually adjust the BITR. The figure is determined by the Authority and will be no more than the greater of (a) the taxpayer's average payroll increase based on the three most recent years of data, or (b) twice the most recently published consumer price available at the time the Authority approves the project.

For More Information

Office of Tax Incentives
(614) 466-2317 or (800) 848-1300

Ohio Job Retention Tax Credit

Program Description

Provides Commercial Activity Tax (CAT) or state income tax credit for businesses that commit to retain a significant number of full-time jobs and plan a significant investment in Ohio-based facilities. The tax credit is based on the state income tax withheld by the taxpayer for existing jobs created as a result of new business investment in Ohio.

Rate/Terms

- Ohio Tax Credit Authority determines eligibility and terms. Company must consult with ODOD representative prior to submitting an application and before project starts.
- Business must demonstrate to the Authority that the tax credit is a major factor in its decision to go forward with the project.
- Approved projects generally range up to 75% tax credit for a period of ten years.

Benefits

Nonrefundable commercial activity or state income tax credits for corporations, partnerships, limited liability companies and other pass-through entities to minimize the costs of maintaining an operation in the state.

Eligibility

Businesses that currently employ at least 1,000 full-time employees and make a capital asset investment of at least \$100 million (if the average wage of retained jobs exceeds 400% of the federal minimum wage) or \$200 million.

To receive assistance, the JRTC requires that taxpayers satisfy the following project requirements:

1. The taxpayer must employ at least 1,000 full-time equivalent employees at the project site at the time the tax credit authority grants the tax credit.
2. Tax credit assistance is predicated on the taxpayer's maintenance of at least 1,000 full-time equivalent employees at the project site for the entire term of any agreement with the Authority. Tax credits are awarded for 500 or more "retained positions," defined as positions of employment. "Full-time equivalent employees" means the quotient obtained by dividing the total number of hours for which employees were compensated for employment in the project by 2080. The taxpayer is precluded from counting employment positions that are subject to the terms of assistance under the JRTC towards the commitment levels required by the job retention tax credit.
3. The taxpayer must invest at least \$50 million in fixed-assets for manufacturing operations or \$20 million in fixed-assets for significant corporate administrative functions at the project site. The investment must be completed within the three consecutive calendar years preceding the taxable year in which the taxpayer first claims the tax credit. The JRTC program defines a project site as a single location from which operations are conducted. Under the terms of the statute, manufacturers may designate multiple locations consisting of one or more integrated buildings or structures within a fifteen-mile radius as one project site. The taxpayer may not begin receiving job retention tax credit assistance until the minimum investment is completed. In calculating the amount of its capital investment, the taxpayer may not include (a) payments made for the acquisition of personal property through operating leases, or (b) payments made to related members as defined in ORC § 5733.042 or to elected consolidated taxpayers or combined taxpayers as defined in ORC § 5751.01.
4. The taxpayer is required to maintain operations at the project site for at least the greater of (a) the term of the tax credit plus three years, or (b) seven years.
5. The taxpayer must demonstrate to the state, through its financial statements and sources and uses of funds, that it is economically sound and possesses the financial ability to complete the required capital investment.

6. Intrastate relocation projects generally are ineligible to receive JRTC assistance unless a formal determination is made by the Director of Development that the legislative authority of the negatively impacted county, township, or municipal corporation has been notified by the potential taxpayer of the relocation. The potential taxpayer must also concurrently send a copy of the notice to the Executive Director of the Tax Credit Authority. The notice to the negatively impacted community must include the following:
 - The number of full-time equivalent employees that will be relocated;
 - The payroll attributed to the relocated employees;
 - The business reason for the relocation of employees.
7. The local community in which a project is located must provide a letter of support for the project.
8. The taxpayer seeking assistance under the JRTC must demonstrate that the tax credit is a major factor in its determination to begin, continue, and complete the capital investment project.
9. Beginning with JRTC projects approved on or after July 1, 2009, the aggregate amount of tax credits issued during any calendar year for JRTC projects approved by the Authority may not exceed the following amounts:
 - For 2010, \$13 million dollars;
 - For 2011 through 2023, the amount of the limit for the preceding calendar year, plus \$13 million dollars;
 - For 2024 and each year thereafter, \$195 million dollars.
10. For each individual project, the Authority will approve a schedule for the maximum amount of credits to be issued in a calendar year.

For More Information

Office of Tax Incentives
(614) 466-2317 or (800) 848-1300

Ohio Research and Development Investment Tax Credit

Program Description

Provides a nonrefundable tax credit against the commercial activity tax and is designed to encourage Ohio's corporations to invest in increased research and development activities.

Rate/Terms

The credit equals 7% of the excess amount of Qualified Research Expenses.

Benefits

- Nonrefundable tax credit.
- Any excess credit not used in the taxable year in which it is earned by be carried forward for up to 7 years.

Eligibility

- Only those taxpayers subject to the franchise tax provision of ORC Section 5733.06, or those subject to division (G)(2) of section 5733.01 under CAT tax are eligible for the credit.
- Taxpayer must invest in "Qualified Research Expenses", defined within Section 41 of the Internal Revenue Code. "Qualified Research" is research undertaken for the purpose of discovering information that is technological in nature and the application of which is intended to be useful in the development of a new or improved product, process, technique, formula, or invention. Both In-house expenses, such as wages and supplies, and contract expenses qualify (See Section 41 of IRC for more details).
- New investment in a taxable year must exceed business' annual average investment in Qualifying Research Expenses for the three previous taxable years.

| Sample Calculation: | |
|--|-----------|
| Total Investment in Qualifying Research Expenses for Taxable Year | \$600,000 |
| Average Investment in Qualifying Research Expenses for three preceding Taxable Years | \$200,000 |
| Net Excess of Qualifying Research Expenses for the Taxable Year | \$400,000 |
| Credit Earned (7%) | \$28,000 |

For More Information

Office of Tax Incentives
(614) 466-2317 or (800) 848-1300

Technology Investment Tax Credit

Program Description

Offers a variety of benefits to Ohio taxpayers who invest in small, research and development and technology-oriented forms.

Rate/Terms

Provides a tax credit for taxpayers that invest in small, Ohio-based technology companies. The amount of the tax credit is 25% (or 30% in some limited cases) of the amount invested by the taxpayer. The maximum investment to which this credit may be applied is \$250,000 (or \$300,000). The credit may be claimed against personal income tax, commercial activity tax, public utility excise tax or the dealers in intangibles tax.

To be eligible, the company must have its principal place of business located in Ohio and must also have less than \$2.5 million in revenue or less than \$2.5 million in net assets for the most recently completed fiscal year. Finally, the entity must be engaged in a business that primarily involves R&D and/or technology transfer.

Benefits

Investors may reduce their state taxes by up to 25% of amount invested

Eligibility

- Businesses primarily focused on research and development, biotechnology, information technology, technology transfer, or the application of a new technology.
- Business must have gross revenues less than \$2.5 million, or net book value of less than \$2.5 million, at the end of most recent fiscal year.
- Principal place of business and 1/2 of its gross assets and employees must be in Ohio.
- Business that have received less than \$1.5 million in investments are qualified for the tax credit

For More Information

Technology Division
(614) 466-3887 or (800) 848-1300 or Ohio's Thomas Edison Program

Research and Development Sales Tax Exemption

Program Description

Provides an exemption from the usual state and county sales tax for companies that purchase equipment for research and development activities. Vendor needs a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov/>)

Rate/Terms

Exempts business from entire state and county sales tax for purchases of machinery and equipment used primarily for research and development

Benefits

Provides significant tax savings for companies undertaking research and development activities in Ohio

Eligibility

Includes research and development activity in both direct and pure research.

- Direct research refers to research conducted to design, create or formulate new or better products, equipment or processes.
- Pure research refers to scientific or technological inquiry and experimentation in the physical sciences.

For More Information

Ohio Department of Taxation, Sales Tax Division
(614) 466-7351 or (888) 405-4039

Manufacturing Machinery & Equipment Sales Tax Exemption

Program Description

Provides an exemption from state and county sales tax for companies that purchase machinery and equipment for manufacturing activities. Vendor needs a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov/>) under Business, Tax Forms

Rate/Terms

Exempts business from entire state and county sales tax for purchases of machinery and equipment used primarily for manufacturing

Benefits

Provides significant tax savings for companies and individuals that are involved in manufacturing in Ohio

Eligibility

Includes machinery, equipment, supplies and fuel used primarily in a manufacturing operation to produce tangible personal property for sales

For More Information

Ohio Department of Taxation, Sales Tax Division
(614) 466-7351 or (888) 405-4039

Warehouse Machinery & Equipment Sales Tax Exemption

Program Description

Provides an exemption from state and county sales tax for companies that purchase eligible warehousing equipment. Vendor needs a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov/>) under Business, Tax Forms

Rate/Terms

Exempts business from entire state and county sales tax for purchases of eligible machinery and equipment

Benefits

Provides significant tax savings for companies purchasing machinery and equipment for warehousing, distribution and direct marketing activities

Eligibility

Includes machinery and equipment used primarily (51%) in storing, transporting, mailing or handling inventory in a warehouse, distribution center or similar facility if the inventory handled by the facility is primarily distributed outside Ohio to retail stores owned by the business or affiliated group that owns the Ohio facility or distributed by means of direct marketing

For More Information

Ohio Department of Taxation, Sales Tax Division
(614) 466-7351 or (888) 405-4039

Enterprise Zones

Program Description

Provides real and personal property tax incentives for businesses that expand or locate in Ohio. In order to apply, the municipality or county must apply to the State Development Director for certification. To secure benefits, non-retail businesses must apply to the local community for local property tax exemptions and to the State Development Director for state franchise or state income tax incentives.

Rate/Terms

Up to 75% exemption in incorporated areas and up to 60% exemption in unincorporated areas on real property improvements for up to 10 years

Local school board approval is required to exceed these rate and/or term limits

Benefits

Substantial tax reductions on new real property investment.

Reductions apply to the increase in assessed value for real property.

Eligibility

Industrial projects (retail/service projects are eligible in limited areas).

Business must finalize agreement to retain or create employment; establish expand, renovate or occupy a facility in an Enterprise Zone; and invest in new real and/or personal property prior to project initiation

For More Information

Office of Tax Incentives

(614) 466-2317 or (800) 848-1300

Community Reinvestment Areas

Program Description

Provides local real-property tax incentives for residents and businesses that invest in designated areas of Ohio. In order to apply, the municipality or county must apply to the State Development Director for confirmation. Investors meeting the local criteria must apply to the municipality or county for the real property tax exemption.

Rate/Terms

Up to 100% exemption of the improved real property tax valuation for up to 15 years depending on the project.

Local legislative authority establishes rates and terms.

In some instances, local school board approval may be required.

Benefits

Substantial real estate property tax reduction for new real property

Eligibility

Real property investment incentives are available for residential, commercial, and/or industrial projects involving remodeling or new construction.

Commercial and industrial projects must have an agreement in place prior to investment.

Local legislative authority establishes project eligibility.

For More Information

Office of Tax Incentives

(614) 466-2317 or (800) 848-1300

Ohio Historic Preservation Tax Credit

Program Description

The Ohio Historic Preservation Tax Credit program provides a tax credit for the rehabilitation expenses to owners of historically significant buildings. Funding is provided through competitive rounds based on economic benefit and regional distributive balance.

Rate/Terms

The tax credit subsidy is 25% of qualified rehabilitation expenditures (QRE) not to exceed the QRE estimates in the application, with an application cap of \$5M. QREs are hard construction costs that meet the requirements of the US Secretary of Interior's Standards for Rehabilitation of Historic Properties.

Benefits

The tax credit can be applied to applicable dealer in tangible, corporate franchise, or state income taxes.

Eligibility

Applicants must meet four threshold criteria:

- The applicant is the fee simple owner of the building described in the application and is a non-governmental entity.
- The building is listed on the National Register of Historic Places; is located in a registered historic district and is certified by Ohio's State Historic Preservation Officer as being of historic significance to the district/ or is listed as a historic landmark by a certified local government.
- The rehabilitation work as described in the application is consistent with the United States Secretary of the Interior's Standards for Rehabilitation.
- The issuance of an Ohio Historic Preservation Tax Credit is a major factor in the applicant's decision to rehabilitate the historic building or to increase the level of investment in the rehabilitation of the historic building.

For More Information

Urban Development Division
(614) 995-2292

Ohio Department of Taxation Service Centers

The Ohio Department of Taxation has eight Taxpayer Service Centers located across the state. Each service center is staffed to assist walk-in customers with the preparation of forms and returns or to answer questions about any matter relating to tax returns, bills, or assessments.

Contact information and addresses for all eight Taxpayer Service Centers is listed below.

Toll-free numbers:

Individuals (800) 282-1780

Businesses (888) 405-4039

Ohio Relay for the Hearing Impaired (800) 750-0750

Center Locations

Akron Taxpayer Service Center

Akron Government Center
161 S. High Street, Suite 501
Akron, OH 44308-1600
Fax Machine (330) 643-1470

Cincinnati Taxpayer Service Center

900 Dalton Avenue at W. 8th Street
Cincinnati, OH 45203-1171
Fax Machine (513) 852-3320

Cleveland Taxpayer Service Center

Cleveland State Office Tower
615 W. Superior Avenue, 5th Floor
Cleveland, OH 44113-1891
Fax Machine (216) 787-3710

Columbus Taxpayer Service Centers

30 E. Broad Street, 20th Floor
Columbus, OH 43215
Fax Machine (614) 752-9032

4485 Northland Ridge Blvd
Columbus, OH 43229
Fax Machine (614) 387-1993

Dayton Taxpayer Service Center

40 S. Main Street, 5th Floor
Dayton, OH 45402-2162
Fax Machine (937) 285-6342

Toledo Taxpayer Service Center

One Government Center, Suite 1400
Toledo, OH 43604-2232
Fax Machine (419) 245-2833

Youngstown Taxpayer Service Center

242 Federal Plaza West, Suite 402
Youngstown, OH 44503-1294
Fax Machine (330) 797-9260

Zanesville Taxpayer Service Center

601 Underwood Street
Zanesville, OH 43701-3786
Fax Machine (740) 455-6613

Columbiana – Mahoning – Trumbull County Tax Rates

Columbiana County

**Tax Rates per \$1,000 of assessed value for the year. Effective and Commercial rates.*

| Area | School District | Real Property* | Personal Income Tax |
|---------------|-------------------------------------|----------------|---------------------|
| BUTLER TWP | United L.S.D. | 42.357918 | 0.50% |
| | West Branch L.S.D. | 43.186067 | |
| CENTER TWP | United L.S.D. | 38.099189 | 0.50% |
| | Southern L.S.D. | 47.048544 | |
| | Lisbon E.V.S.D. | 43.895077 | |
| | Lisbon Village | 42.319417 | |
| ELKRUN TWP | Lisbon Village | 45.714324 | 1.50% |
| | Beaver L.S.D. | 40.504711 | |
| | Lisbon E.V.S.D. | 43.313298 | |
| | Crestview L.S.D. | 42.577747 | |
| FAIRFIELD TWP | Crestview L.S.D. | 41.554849 | 1.00% |
| | Columbiana E.V.S.D. | 39.681812 | 1.00% |
| | Columbiana Village | 43.158590 | 1.00% |
| | Leetonia Village | 47.671013 | 1.50% |
| | Columbiana Village Crestview L.S.D. | 44.431627 | 2.00% |
| | Leetonia Village Crestview L.S.D. | 41.221199 | 2.50% |
| FRANKLIN TWP | Southern L.S.D. | 49.082877 | 0.50% |
| | United L.S.D. | 40.133522 | |
| | Summitville Village | 46.471858 | |
| HANOVER TWP | United L.S.D. | 38.941755 | 0.50% |
| | Hanoverton Village | 39.215599 | |
| KNOX TWP | West Branch S.D. Home F.D. | 37.693750 | |
| | West Branch S.D. N. Geo. F.D. | 37.795960 | |
| | Alliance S.D. Home F.D. | 48.226221 | |
| LIVERPOOL TWP | East Liverpool C.S.D. | 52.373214 | 1.50% |
| | East Liverpool City | 52.456196 | |
| MADISON TWP | Beaver L.S.D. | 43.534846 | |
| | Southern L.S.D. | 49.496900 | |
| | Wellsville C.S.D. | 45.653632 | |
| MIDDLETON TWP | Beaver L.S.D. | 45.427033 | |
| | E. Palestine C.S.D. | 41.667867 | |
| | Rogers Village | 43.790893 | |
| PERRY TWP | Salem C.S.D. | 48.820580 | |
| | Salem City | 46.586067 | |
| SALEM TWP | Salem City - Salem C.S.D. | 48.386067 | 1.00% |
| | United L.S.D. NW FD | 37.373903 | 0.50% |
| | United L.S.D. | 35.574124 | 0.50% |
| | Salem C.S.D. | 45.554188 | |
| | Washingtonville Village | 58.273430 | |
| | Leetonia E.V.S.D. | 46.484295 | |
| | Leetonia Village | 47.168220 | |
| | Leetonia E.V.S.D. NW FD | 48.284074 | |

| Area | School District | Real Property* | Personal Income Tax |
|------------------|---------------------------------|----------------|---------------------|
| ST. CLAIR TWP | Beaver L.S.D. | 46.306119 | |
| | East Liverpool C.S.D. | 51.529882 | |
| UNITY TWP | Columbiana Village - E. Pal CSD | 40.845232 | 1.00% |
| | Crestview L.S.D. | 42.397612 | 1.00% |
| | New Waterford Village | 45.021429 | 1.00% |
| | East Palestine C.S.D. | 40.565410 | |
| | East Palestine City | 47.666398 | 1.00% |
| WASHINGTON TWP | Southern L.S.D. | 46.504598 | |
| | Salineville Village | 43.321348 | |
| WAYNE TWP | Southern L.S.D. | 49.185928 | |
| WEST TWP | United L.S.D. | 38.022503 | 0.50% |
| | Minerva L.S.D. | 49.461830 | |
| | Minerva Village | 47.992208 | |
| YELLOW CREEK TWP | Southern L.S.D. | 47.671858 | |
| | Wellsville C.S.D. | 43.828590 | |
| | Wellsville City | 51.573296 | 1.00% |

Mahoning County

*Tax Rates per \$1,000 of assessed value for the year. Effective and Commercial rates.

| Area | School District | Real Property* | Personal Income Tax |
|---------------------|-----------------------------|----------------|---------------------|
| AUSTINTOWN TWP | Austintown LSD | 67.905766 | |
| | Weathersfield LSD | 64.594893 | |
| BEAVER TWP | Boardman LSD | 64.534773 | |
| | Canfield LSD | 62.643611 | |
| | Columbiana EVSD | 54.625631 | 1.00% |
| | South Range LSD | 67.616091 | |
| BERLIN TWP | Western Reserve LSD | 63.551142 | |
| BOARDMAN TWP | Boardman LSD | 63.138325 | |
| | Canfield LSD | 61.247163 | |
| | Poland LSD | 63.743385 | |
| | Poland Village - Poland LSD | 73.613367 | |
| | Youngstown CSD | 81.939583 | |
| CAMPBELL CITY | Campbell CSD | 61.888224 | 2.50% |
| | Youngstown CSD | 79.254504 | 2.50% |
| CANFIELD CITY | Canfield LSD | 55.570011 | 1.00% |
| CANFIELD TWP | Boardman LSD | 57.176458 | |
| | Canfield LSD | 55.285296 | |
| | Canfield City SD | 58.285296 | 1.00% |
| COITSVILLE TWP | Campbell CSD | 64.109694 | |
| | Hubbard LSD | 69.041271 | |
| | Lowellville LSD | 65.639345 | |
| | Struthers CSD | 76.099647 | |
| | Youngstown CSD | 81.475974 | |
| CRAIG BEACH VILLAGE | Jackson Milton LSD | 56.626414 | |

| Area | School District | Real Property* | Personal Income Tax |
|---------------------|--|----------------|---------------------|
| ELLSWORTH TWP | Canfield LSD | 53.164014 | |
| | Jackson-Milton LSD | 53.332485 | |
| | Western Reserve LSD | 60.362791 | |
| FAIRFIELD TWP | Columbiana City - Columbiana EVSD | 49.314605 | 1.00% |
| GOSHEN TWP | West Branch LSD | 49.451527 | |
| GREEN TWP | Canfield LSD | 58.442386 | |
| | Leetonia LSD | 58.147277 | |
| | South Range LSD | 63.414866 | |
| | Washingtonville Village - Leetonia LSD | 66.536633 | |
| | Western Reserve LSD | 65.641163 | |
| JACKSON TWP | Jackson-Milton LSD | 58.002259 | |
| LOWELLVILLE VILLAGE | Lowellville LSD | 59.750611 | 1.50% |
| MILTON TWP | Jackson-Milton LSD | 57.743859 | |
| NEW MIDDLETOWN | Springfield LSD | 51.005192 | 1.00% |
| PERRY TWP | Salem City - South Range LSD | 58.317349 | 1.00% |
| POLAND TWP | Lowellville LSD | 61.269711 | |
| | Poland LSD | 58.910142 | |
| | Poland Village - Boardman LSD | 73.008307 | |
| | Poland Village - Poland LSD | 62.150000 | |
| | Struthers CSD | 71.730013 | |
| SEBRING VILLAGE | Sebring LSD | 65.762829 | 3.00% |
| | West Branch LSD | 46.497163 | 2.00% |
| SMITH TWP | Alliance City - Alliance CSD | 60.830302 | |
| | Alliance CSD | 58.730302 | |
| | Beloit Village - West Branch LSD | 55.489809 | |
| | Sebring LSD | 67.463497 | 1.00% |
| | Sebring Village - Sebring LSD | 75.453993 | 3.00% |
| | West Branch LSD | 48.197831 | |
| SPRINGFIELD TWP | Columbiana EVSD | 52.296178 | 1.00% |
| | Springfield LSD | 49.095356 | 1.00% |
| STRUTHERS CITY | Struthers CSD | 68.199891 | 2.00% |
| YOUNGSTOWN CITY | Youngstown CSD | 73.276218 | 2.75% |
| | Austintown Twp - Austintown LSD | 67.905766 | |

Trumbull County

*Tax Rates per \$1,000 of assessed value for the year. Effective and Commercial rates.

| AREA | School District | Real Property* | Personal Income Tax |
|------------------|-------------------|----------------|---------------------|
| BAZETTA TWP | Champion LSD | 69.419366 | |
| BAZETTA TWP EAST | Lakeview LSD | 64.870947 | |
| BAZETTA TWP WEST | Lakeview LSD | 64.870947 | |
| BLOOMFIELD TWP | Bloom/Mespo LSD | 53.703737 | |
| BRACEVILLE TWP | LaBrae LSD | 65.474277 | |
| | Newton Falls EVSD | 50.349243 | |

| AREA | School District | Real Property* | Personal Income Tax |
|---------------------|---------------------------------------|-----------------------|----------------------------|
| BRISTOL TWP | Bristol LSD | 54.122926 | |
| BROOKFIELD TWP | Brookfield LSD | 61.534327 | |
| | Yankee Village - Brookfield LSD | 57.497568 | |
| CHAMPION TWP | Champion LSD | 65.877580 | |
| CORTLAND CITY | Lakeview LSD | 66.045633 | |
| | Maplewood LSD | 65.037009 | |
| | Mathews LSD | 66.479069 | |
| FARMINGTON TWP | West Farmington Village - Bristol LSD | 63.390798 | |
| | Bristol LSD | 56.187314 | |
| FOWLER TWP | Mathews LSD | 55.679307 | |
| GIRARD CITY | Girard CSD | 65.969967 | 2.00% |
| | Liberty LSD | 67.890293 | 2.00% |
| | Mathews LSD | 60.239765 | 2.00% |
| | Niles CSD | 67.671489 | 2.00% |
| GREENE TWP | Maplewood LSD | 55.651514 | |
| GUSTAVUS TWP | Joseph Badger LSD | 61.033589 | |
| HARTFORD TWP | Joseph Badger LSD | 53.848586 | |
| HOWLAND TWP | Howland LSD | 59.371226 | |
| | Warren CSD | 76.821699 | |
| HUBBARD CITY | Hubbard EVSD | 62.238746 | 1.50% |
| HUBBARD TWP | Hubbard EVSD | 72.222263 | |
| JOHNSTON TWP | Maplewood LSD | 53.728132 | |
| KINSMAN TWP | Joseph Badger LSD | 60.103175 | |
| LIBERTY TWP | Girard CSD | 77.679617 | |
| | Liberty LSD | 80.299943 | |
| LORDSTOWN VILLAGE | Lordstown LSD | 53.560680 | 1.00% |
| MCDONALD VILLAGE | McDonald LSD | 72.470663 | 2.00% |
| MECCA TWP | Lakeview LSD | 53.139096 | |
| | Maplewood LSD | 51.630472 | |
| MESOPOTAMIA TWP | Bloom/Mesp LSD | 54.266773 | |
| | Cardinal LSD-Geu | 53.774048 | |
| NEWTON FALLS CITY | Labrae LSD | 61.318116 | 1.00% |
| | Newton Falls EVSD | 46.193082 | 1.00% |
| NEWTON TWP | Jack Milton LSD-Mah | 52.087119 | |
| | Newton Falls Cty- Newton Falls EVSD | 46.793082 | 1.00% |
| | Newton Falls EVSD | 47.659215 | |
| NILES CITY | Howland LSD | 51.497731 | 1.50% |
| | Niles CSD | 59.446144 | 1.50% |
| | Weathersfield LSD | 53.533084 | 1.50% |
| ORANGEVILLE VILLAGE | Joseph Badger LSD | 61.288062 | |
| SOUTHINGTON TWP | Southington LSD | 52.565652 | |
| VERNON TWP | Joseph Badger LSD | 56.427907 | |
| VIENNA TWP | Mathews LSD | 56.321548 | |

| AREA | School District | Real Property* | Personal Income Tax |
|----------------------|------------------------|-----------------------|----------------------------|
| WARREN CITY | Howland - Warren CSD | 68.394019 | 2.00% |
| | Howland LSD | 50.943546 | 2.00% |
| | Labrae LSD | 61.277957 | 2.00% |
| | Lakeview LSD | 51.026799 | 2.00% |
| | Warren CSD | 68.394019 | 2.00% |
| WARREN TWP | Labrae LSD | 70.758252 | |
| | Lakeview LSD | 61.407094 | |
| | Warren CSD | 77.774314 | |
| WEATHERSFIELD TWP | Girard CSD | 63.669465 | |
| | McDonald LSD | 77.510803 | |
| | Niles CSD | 65.970987 | |
| | Weathersfield LSD | 60.357927 | |
| YOUNGSTOWN CITY | Girard CSD | 57.190437 | 2.75% |
| | Liberty LSD | 59.210763 | 2.75% |